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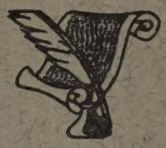
Annual Reports

SOLON, MAINE



Year Ending February 15, 1943

Annual Reports

of the

Municipal Officers

of the Town of

Solon, Maine

for the

Year Ending February 15, 1943

THE SKOWHEGAN PRESS
Skowhegan, Maine

Town Officers

Elected March 2, 1942

Moderator

WAYNE R. McCOLLOR

Selectmen, Assessors and Overseers of Poor

W. R. TUSCAN MALCOLM M. HALL

IVAN L. BROWN

Treasurer and Town Clerk

CHARLES S. ROWELL

Road Commissioner

ISAAC F. DAVIS

Superintendent of Schools

J. ARTHUR GREEN

School Committee

TILDEN F. DAVIS, 1 year JOHN A. WAUGH, 2 years

GEORGE E. LINCOLN, 3 years

Tax Collector

EMIL C. ANDREWS

(2% and enforce all liens within legal period and 15c for each excise tax)

OFFICERS APPOINTED BY SELECTMEN

Scalers of Wood, Bark and Lumber

THOMAS H. TUSCAN

Sealer of Weights and Measures

EDWIN C. TUSCAN

Board of Health

THOMAS H. TUSCAN, 1 year MARJORIE ROWELL, 2 years

HAROLD M. STARBIRD, 3 years

Constables

EMIL C. ANDREWS JOHN R. HODGDON
FRANK RANCOURT BERNARD SHEPARDSON

Fire Wards

BERNARD SHEPARDSON (Chief) JARVIS J. BUBAR
PERLEY A. LOOMIS LEON E. FRENCH
KENNETH W. HUNNEWELL LEON M. WYMAN
ROLAND TOZIER ROBERT McALLISTER
NORRIS PADHAM CECIL LAWRENCE
ORMAN TOZIER

Budget Committee

One Year

JAMES ROBINSON MARK P. POLLARD
CHESTER A. GRANT ARTHUR ANDREWS
LEON M. WYMAN E. W. STARBIRD

Two Years

BERT W. PAUL ORRIN D. DEAN
WILLIAM DOLAN B. B. MILLER
A. Z. ROWELL WAYNE R. McCOLLOR

Three Years

THOMAS CROSS HARVEY HAYDEN
JARVIS J. BUBAR LESTER CHASE
E. C. ANDREWS GEORGE NOTTAGE

Library Trustees

One Year

M. P. POLLARD W. R. TUSCAN
BESSIE STARBIRD

Two Years

IRA R. ADAMS E. L. PAUL
LOTTIE HEALD

Three Years

LEON M. WYMAN HARRY B. MILLER
H. M. STARBIRD

Reports of Selectmen, Assessors and Overseers of the Poor

AMOUNT RAISED BY VOTE MARCH 2nd, 1942

Highways and Bridges	$ 1,800.00	
Snow Roads	1,500.00	
Town Charges, Debts and Interest, State and County Tax	9,500.00	
Support of Poor	3,000.00	
Electric Lights	420.00	
Purchase or Repair of Fire Equipment	3,000.00	
Fire Department	150.00	
Memorial Day	10.00	
Schools, Elementary and Secondary	9,000.00	
State Aid Road Construction	533.00	
Maintenance of State Highways	600.00	
Maintenance Third Class Road	735.00	
To be transferred to Town Charges, account of Harry L. Clark estate	90.00	
Cutting Bushes	200.00	
Air Raid Wardens	300.00	
Purchase of Small Snowplow	275.00	
		$31,113.93
Raised by vote at special meeting, school repairs, March 21, 1942		400.00
Total		$31,513.93
Overlay		$ 908.88
Real estate, resident	$ 253,730.00	
Personal estate, resident	46,292.00	
Real estate, non-resident	404,785.00	
Personal estate, non-resident	3,100.00	
		$ 707,907.00
Tax on $707,907.00 @ $ .045	$31,855.82	
Tax on 189 polls @ $3.00	567.00	
Supplementary tax	100.20	
Excise tax from February 16, 1942 to Feb. 15, 1943	688.10	
Total		$33,211.12
Polls not taxed	46	

ITEMIZED SCHEDULE OF TAXABLE PERSONAL PROPERTY

Resident

Horses	100	$10,110.00	
Cows	258	9,695.00	
Oxen	3	265.00	
3 year olds	118	4,010.00	
2 year olds	115	2,735.00	
Sheep	5	25.00	
Hens	1724	862.00	
Colts, 3 year olds	2	190.00	
Stock in trade		8,150.00	
Machinery		1,000.00	
Radios	142	990.00	
Tractors	21	2,025.00	
Furniture		1,000.00	
Finished product in mills		500.00	
Lumber		3,300.00	
Gas engines	6	185.00	
Boats		1,000.00	
Foxes	18	250.00	
			$46,292.00

Non-resident

Cows	5	$ 170.00	
Two year old	1	20.00	
Boats	3	150.00	
Piers	7	1,300.00	
Gas pumps	20	1,300.00	
Foxes	4	60.00	
Horses	1	100.00	
			3,100.00
Total			$49,392.00

SCHEDULE OF EXEMPT PERSONAL ESTATE

Resident

Colts	9	$ 475.00	
1 year olds	123	1,585.00	
Sheep	215	1,083.00	
Swine	51	685.00	
Hens	1436	718.00	
			$ 4,546.00

Non-Resident

1 year olds	2	$ 25.00
Total		$ 4,571.00

TOWN CHARGES, INCLUDING DEBTS AND INTEREST, ALSO STATE AND COUNTY TAX

Appropriation	$ 9,500.00
Credit, refund account book of blank checks	3.00
Credit, transferred to Town Charges on account of Harry L. Clark estate	90.93
Credit serving tax liens	10.25
	$ 9,604.18

Miscellaneous	$ 30.94
Office supplies, selectmen	16.10
Posting warrants and election expense	64.50
Town reports	107.10
Office rent	60.00
Maine Municipal Association	30.00
Interest	330.82
State audit	54.95
Vital statistics	12.50
Bond for treasurer	35.00
County tax	1,105.54
State tax	5,011.63
First selectman's expense account	150.00
Third selectman's expense account	5.00
Tax collector's expense account	875.00
Town clerk and treasurer's expense account	48.04
Commission for collecting $30,954.27 @ 2% 1942 taxes	619.09
Commission for collecting 184 excise taxes @ 15c each	27.60
Commission for collecting balance of 1941 tax	16.16
Insurance	611.00
Legal advice	10.89
School superintendent's salary	384.00
Road Commissioner's salary	411.00
Treasurer's salary	125.00
First selectman's salary	300.00
Second selectman's salary	250.00
Third selectman's salary	225.00

Abatements (1940 tax)	15.00	
Collector's expense enforcing 1941 liens	25.50	
Abatements (1942 tax)	48.38	
Charles S. Rowell, recording depositions, etc.	14.80	
Total		$10,154.29
Overdrawn		$ 550.11

SUPPORT OF POOR

Appropriations	$ 3,000.00
Credit in full (1940 and '41 bills) Fred J. Merrill	222.71
Total	$ 3,222.71

World War Veteran No. 1

H. L. Wyman Est., groceries	$ 213.97	
C. H. Holway, milk	82.78	
M. H. Andrews, clothing	90.85	
Solon Lumber Co., wood	31.50	
H. E. Marston, M. D., medical aid	26.50	
Carl Wyman, trucking	11.00	
E. Virginia Andrews, supplies	58.70	
Cen. Me. General Hospital, X-ray	10.00	
Cross' Hardware Co., supplies	1.15	
E. C. Andrews, rent	100.00	
Frank Rancourt, haircuts	4.50	
Sisters Hospital	9.00	
E. C. Tuscan, wood	42.00	
Cross' Store, supplies	3.15	
Malcolm M. Hall, transportation	8.00	
Everett Meader, wood	10.50	
Lottie Heald, stove	15.00	
Total	$ 718.60	
Credit	365.00	
		$ 353.60

Andrew Rollins Family

Cross' Store, groceries	$ 315.13	
C. H. Holway, milk	45.98	
M. H. Andrews, clothing	91.18	
Carl Wyman, trucking	21.00	
Solon Lumber Co., wood	31.59	
Leland McDonough, rent	22.00	
E. Virginia Andrews, supplies	20.62	
Merle Kiger, trucking	10.00	
Alston Ward, rent	21.00	
W. R. Tuscan, milk	30.80	
Andrews & Tuscan, rent	30.00	
E. C. Tuscan, wood	30.00	
Everett Meader, wood	12.00	
Total		$ 681.30

Fred J. Merrill

S. J. Whitney, insurance on camp	$ 17.50	
F. P. Ball, medical aid	15.00	
Sisters Hospital	31.60	
J. P. Murray Co., burial expense	110.00	
Total		$ 174.10
Fred J. Merrill Est. credit		$ 174.10

Ralph Jones

Malcolm Hall, transportation	$ 3.50	
Mrs. Asher Armstrong, board and care	259.00	
Mrs. Flora Gardiner, board and care	95.00	
H. E. Marston, medical aid	6.00	
Montgomery Ward & Co., air cushion	2.62	
Total		$ 366.12

Vina Grant

Mrs. Elmer Davis, board and care	$ 182.00	
M. H. Andrews, clothing	15.39	
Bert Paul, transportation	5.00	
Total		$ 202.39

Turner Children

Treasurer of State	$	28.81		
Total			$	28.81

Alice Adams

R. B. Erskine, clothing	$	6.74		
E. E. Pomerleau, shoes		3.25		
Total			$	9.99

Clyde Moody

Town of Skowhegan, supplies	$	48.00		
Total			$	48.00

Ronald Saulters

Town of Madison, supplies	$	20.00		
Total			$	20.00

Arlene Waugh

Treasurer of State, town's share (mother's aid)	$	80.00		
Total			$	80.00

Eula Clark

W. R. Tuscan, trucking	$	1.50		
Treasurer of State, town's share (mothers' aid)		173.50		
Madison Insurance Agency		5.20		
Everett Meader, wood		10.50		
Total			$	190.70

Burton Seeley

George E. Young, M. D., (1939 bill)	$ 30.00	
L. F. Norris, M. D., medical aid	31.00	
Total		$ 61.00

Percey Jackson

Town of Oakland, supplies	$ 2.50	
Total		$ 2.50

Tramps

Frank Rancourt, care of tramps	$ 3.75	
Frank Rancourt, axe handle	.50	
Total		$ 4.25

Arthur Lombard

Pensionnat Ste-Philomene, board and tuition	$ 176.61	
Total		$ 176.61
Total cost to town		$ 2,225.27
Undrawn		997.44
		$ 3,222.71

FAMILIES WITHIN THE TOWN OF SOLON RECEIVING AID TO BE PAID BY THE STATE OF MAINE

George Hawes

A. P. Fisher, board	$ 134.00	
M. H. Andrews, clothing	7.95	
Total		$ 141.95

Mrs. Merle Martin

Abbie McQuilkin, board	$ 64.98	
Cross' Store, supplies	11.50	
E. W. Moore & Son, medicine	13.25	
Sisters Hospital	33.00	
H. E. Marston, medical aid	5.00	
E. Virginia Andrews, supplies	1.78	
W. R. Tuscan, transportation	3.16	
Total		$ 132.67

Nellie Spaulding

Gladys McAllister, board	$ 64.00	
E. Virginia Andrews, supplies	12.47	
M. H. Andrews, shoes	2.50	
		$ 78.97

Franklin E. Washburne, Jr.

George E. Young, M. D., (1938 bill)	$ 50.00	
Total		$ 50.00

Perley Brown

F. P. Ball, M. D., medical aid	$ 33.50	
Perley Brown's credit	33.50	
Total		$ 403.59
Due from State, Feb. 16, 1942	$ 1,623.42	
Cost of State Paupers from Feb. 16, 1942 to Feb. 15, 1943	437.09	
Total		$ 2,060.51
Received from State in 1942		1,236.15
Balance due from State, Feb. 15, 1943		$ 824.36

FAMILIES WITHIN THE TOWN OF SOLON RECEIVING AID TO BE PAID BY OTHER TOWNS

Marshall Eames

M. H. Andrews, clothing	$ 3.50	
E. Virginia Andrews, supplies	3.56	
Total		$ 7.06

Annie Lombard

Mrs. Georgia Walker, board and care	$ 124.27	
B. P. Turoff, D. C., services	6.00	
W. R. Tuscan, transportation	7.50	
		$ 137.77
Received from Town of Madison		117.77
Due from Town of Madison		$ 20.00

STREET LIGHTS

Appropriation	$ 420.00	
Central Maine Power Company	422.04	
Overdrawn		$ 2.04

MEMORIAL DAY

Appropriation		$ 10.00
Thomas Cross, flags (1941 bill)	$ 7.00	
Thomas Cross, flags (1942 bill)	7.00	
Trenton Emblem Co., markers and rods	8.17	
Valton V. Morse, mileage	1.25	
		$ 23.42
Overdrawn		$ 13.42

TEMPORARY LOANS

Smith, White & Stanley	$ 4,000.00
Paid in full	$ 4,000.00

MAINTENANCE STATE HIGHWAYS

Appropriation	$ 600.00
Treasurer of State	593.10
Undrawn	$ 6.90

FIRE DEPARTMENT

Appropriation		$ 150.00
S. J. Whitney, (1940 bill)	$ 7.66	
Miller & Jones, supplies	2.25	
Bernard Shepardson, supplies and labor	73.04	
E. L. Peters, services	20.00	
Central Maine Power Co., current	13.00	
Justin A. McCarthy Co., sirens	16.50	
E. Virginia Andrews, wood	60.00	
Ross Berry, sawing wood	8.00	
Robert McAllister, janitor	50.00	
Kenneth Hunnewell, labor cornshop fire	3.00	
Total		$ 253.45
Overdrawn		$ 103.45

AIR RAID WARDENS

Appropriation		$ 300.00
Lionel E. Foster, rebate		6.00
		$ 306.00
Solon Lumber Co., supplies	$ 33.06	
Hammond Press, printing	12.05	
Albert Finnemore	6.00	
Leon M. Wyman, supplies	5.11	
Cross' Hardware Co., supplies	7.39	

M. H. Andrews, supplies	1.70	
Thomas Cross, supplies	8.40	
Ross Berry, sawing wood	4.00	
Town of Madison, proportionate expense Air Raid Warden Center	30.00	
Somerset Telephone Corporation Service	23.68	
Isaac F. Davis, electric current	1.15	
E. Virginia Andrews, wood	48.00	
Annie Boynton, telephone operator	15.00	
Bernard Russell, supplies	7.50	
Total		$ 202.94
Unexpended		$ 103.06

PURCHASE OR REPAIR OF FIRE EQUIPMENT

Appropriation		$ 3,000.00
Lionel Lombard, rebate on insurance		5.75
		$ 3,005.75
Stanley Pooler, truck	$ 375.00	
Maxim Motor Co., pumper	691.43	
Bernard Shepardson, express	11.55	
Solon Garage, labor and supplies	30.20	
Victor Chemical Co., chemicals	36.00	
Solon Lumber Co., lumber and supplies	24.56	
Cross' Hardware Co., supplies	7.02	
George Pierce, labor, supplies	26.00	
Total		$ 1,201.76
Unexpended		$ 1,803.99

HARRY CLARK ESTATE

Appropriation	$ 90.93
Transferred to Town Charges account for money taken from 1941 Town Charges account (to pay mortgage)	$ 90.93

CEMETERY TRUST FUNDS

Received of Depositors Trust Co., interest		$ 37.60
Received of Skowhegan Savings Bank, interest		38.05
		$ 75.65
Paid Winifred Norton	$ 9.33	
Paid Ross Berry	6.36	
Paid E. L. Paul	25.67	
Total		$ 41.36
Balance		$ 34.29

PAYMENT OF LONG TERM NOTES

M. P. Pollard	$ 2,000.00	
H. L. Wyman Estate	4,000.00	
		$ 6,000.00

SALE OF TOWN PROPERTY

Claud H. Ayer, account, sale of Maple Grove schoolhouse	$ 100.00

ABATEMENTS

1942

Gerald Goodrich, U. S. Army	$ 3.00	
Roland McCarty, U. S. Army	3.00	
Lamont Meader, deceased	3.00	
Wilmer Mayhew, U. S. Army	3.00	
Stanwood Piper, U. S. Army	3.00	
Donald Sprague, U. S. Army	3.00	
Granville Tuscan, blind pension	21.38	
Fred Brown, past 70	3.00	
John Vipond, past 70	3.00	
Bernard McCarty, U. S. Army	3.00	
Total		$ 48.38

SUPPLEMENTARY TAXES

Carl Wyman	$ 3.82	
Stanley Bailey	3.00	
George Farris	39.38	
Charles Dugas	3.00	
Perley Thompson	3.00	
Floyd O'Hara	3.00	
Errol Padham	3.00	
Arthur Shaw	3.00	
Forrest Luce	3.00	
Wilford Morin	3.00	
Abbott Withers	3.00	
Vernon Ward	3.00	
Ray V. Rice	3.00	
J. Wallace Pillsbury	3.00	
Everett Towle	3.00	
Mahlon Parsons	3.00	
Thornton Beane	3.00	
Lloyd Greene	3.00	
Emery D. Hall	3.00	
Lewis McCarty	3.00	
Clifford Withers	3.00	
		$ 100.20

DELINQUENT TAXES, 1935

A. C. Adams	$ 88.93
Alna Brown	32.21
Robert Bedell	3.00
Truman Berry	3.00
Abbie Crotto	26.07
Morris Clark	3.00
George Crotto	3.00
Nathan Davis, heirs of	58.52
Elmer Davis	16.86
Palmer French	37.65
Perrin French	23.10
Flora Gardiner	14.55
Harry Gardiner	12.90
Belmont Hatch	3.66
W. Scott Jones, heirs of	31.86
Elmer Jones, heirs of	1.32

Jonas Jackson, heirs of	66.00	
Rangheld Kristoffersen	28.35	
John and Joseph Lawrence	34.66	
Fred Libby	.78	
Irvine Leslie	3.00	
Ben. Lander	3.00	
Joseph Matson	10.26	
Sadie Moody	14.75	
Blin McCarty	3.00	
Raymond McDunnah	3.00	
Albert Nallett	3.00	
Henry Redmond	26.73	
Percy Rancourt	3.00	
William Stuart	15.51	
Jered Sidell	30.00	
Granville Tuscan	38.28	
Mrs. George Tozier	52.80	
Clarence Tolman	1.71	
Michael Volino	63.72	
Roy Warren	28.74	
Henry Bush	24.75	
Albert Clark	8.25	
Valentine Mathes & Son	13.20	
Jonah McClintick	4.95	
J. E. Henderson	3.96	
C. R. Delling	21.45	
Carroll P. Adams	3.30	
Somerset Farm Products Co.	148.50	
R. E. Gould	6.60	
Althea Moody	13.20	
W. E. Jones	49.66	
Blanche Padham	1.64	
Harry Richardson	19.83	
Gertrude Vittum	1.32	
		$ 1,113.53

DELINQUENT TAXES, 1942

Roy Andrews	$ 90.23
G. R. Brown, heirs of	45.00
Beulah Berry	8.55
Harold Bosworth	3.00
Bernard Carter	66.67

Louise Corson, heirs of	36.23	
Wallace Cooley	13.13	
Elmer Davis	30.15	
C. R. Delling, heirs of	18.00	
Howard Forbus	3.00	
Viola Gray, and Alta McIntire	206.50	
Harry Greenlaw	55.78	
William Hill	3.00	
Elmer Jones, heirs of	.90	
W. Scott Jones, heirs of	30.38	
Merle Kiger	14.03	
Kennebec Canning Co.	101.25	
Oral Lacasce	25.42	
Linwood Lacasce	3.00	
Philip Lacasce	5.85	
Joseph Matson	3.00	
Edward Merrill	3.00	
Raymond McDunnah	3.00	
Claud Mayhew	3.00	
Maude L. Palmer	14.17	
Irene Parsons	21.32	
Russell Parsons	5.63	
Henry Redmond	79.32	
J. D. Sidell	56.77	
Roy Spaulding	3.00	
Millie Wilson	28.75	
A. H. Bailey & Son	45.70	
Wilfred Caouette	23.63	
Frank Churchill	9.00	
Albert Clark	5.62	
Harvey D. Eaton	31.50	
Paul Grenier	27.00	
Bernard Gardiner	59.40	
Ora Harville	4.50	
Amy Jones	96.75	
Merrill Mortgage Co.	16.88	
Merrill Trust Co.	9.00	
James B. Redmond	10.12	
Mrs. Lewis Russell, heirs of	50.62	
Skowhegan Savings Bank	6.75	
Alston C. Ward	29.25	
Perley Withee, heirs of	22.50	
Leland McDonough	91.12	
		$ 1,520.37

UNPAID TAX LIENS, 1939

Merrill Trust Co.	29.90	
Harvey D. Eaton	33.28	
John Berube	26.40	
		$ 89.58

UNPAID TAX LIENS, 1940

Harry Clark	$ 13.65	
Clarence Tolman	16.00	
Harvey D. Eaton	9.45	
Harvey D. Eaton	19.95	
Merrill Trust Co.	8.40	
Merrill Trust Co.	15.75	
John Berube	29.40	
		$ 112.60

UNPAID TAX LIENS, 1941

John Berube	$ 30.10	
Kendall Cross	54.83	
Harvey D. Eaton	9.68	
Harvey D. Eaton	20.42	
Viola Gray and Alta McIntire	153.45	
Harry Greenlaw	13.98	
Merrill Trust Co.	8.60	
Merrill Mortgage Co.	16.13	
Irene Parsons	19.35	
Irene Parsons	4.30	
Russell Parsons	5.37	
Mrs. Lewis Russell	48.87	
Granville Tuscan	3.23	
Granville Tuscan	17.20	
		$ 405.51
Total unpaid tax liens, Feb. 15, 1943		$ 607.69

FINANCIAL STATEMENT

Assets

Cash on hand	$10,965.32	
Due from state, account state paupers	824.36	
Due from Rumford, Marshall Eames	7.06	
Due from Madison, Annie Lombard	20.00	
Due from other towns (highways)	56.00	
Due from Oscar Franklin, account corn shop fire	25.00	
Town woodlot	275.00	
Melphino Horne Estate	200.00	
Balance of unpaid taxes, 1935	1,113.53	
Balance of unpaid taxes, 1942	1,520.37	
Unpaid tax liens, 1939	89.58	
Unpaid tax liens, 1940	112.60	
Unpaid tax liens, 1941	405.51	
Overdraft on school accounts	533.12	
School fund	2,348.54	
Cemetery trust fund	3,656.75	
Coolidge Library fund	9,000.00	
Carroll C. Jones scholarship fund	27,583.54	
Total assets		$58,736.28

Liabilities

H. L. Wyman Est.	$ 4,000.00	
M. P. Pollard	4,500.00	
School fund	2,348.54	
Cemetery trust fund	3,656.75	
Coolidge Library fund	9,000.00	
Carroll C. Jones scholarship fund	27,583.54	
Total liabilities		$51,088.83
Assets over liabilities		$ 7,647.45

Respectfully submitted,

WILLEY R. TUSCAN

MALCOLM M. HALL

IVAN L. BROWN

Selectmen of Solon

Road Commisioner's Report

SPECIAL APPROPRIATION FOR CUTTING BUSHES

Appropriation		$ 200.00
David McCarty	$ 40.48	
Shephard Hunnewell	29.92	
Frank Livingston	22.88	
Omar Hunnewell	8.80	
Fred Adams	3.52	
T. F. Davis	7.04	
Barney Worster	79.20	
Earl Martin	14.08	
Everett Meader	17.60	
Oscar McQuilkin	12.32	
Ernest Worster	7.04	
Elmer Davis	14.08	
Harry Greenlaw	9.00	
Bernard McCarty	17.60	
Total		$ 283.56
Overdrawn		$ 83.56

HIGHWAYS AND BRIDGES

Appropriation		$ 1,800.00
Received from Town of Cornville		12.00
Received from Fred Ward		1.00
		$ 1,813.00
Merle Kiger	$ 56.66	
Ross Berry	134.25	
Ernest Carl	3.52	
Oscar McQuilkin	3.52	
Earl Martin	6.60	
Ira Adams	100.44	
Frank Livingston	205.76	
Abbey's Garage	67.33	
Maine Truck & Tractor Co.	100.25	

Barney Worster	164.12
Cleon Whipple	75.08
Ernest Worster	26.40
Leon French	44.00
Herbert Boardman	68.40
Merton Taylor	102.08
O. D. Dean	22.90
Bernard Carter	31.61
Elmer Davis	25.33
A. Z. Rowell	63.00
Henry Redmond	5.28
Asher Davis, 2nd	12.32
Wilfred Merrill	12.76
Kenneth Hunnewell	2.20
Clarence Holway	13.50
Thomas Cross	15.88
Cross Hardware Co.	23.16
Isaac F. Davis (use of truck)	51.00
Leonard Walker	31.48
Bernard McCarty	33.12
David McCarty	38.72
Shephard Hunnewell	28.16
Ford & Smiley	7.44
Charles Rowell	3.30
Merton Brown	4.40
Nelson Cram	4.40
Ernest McQuilkin	3.00
Solon Lumber Co.	60.48
Fred Adams	63.36
Oscar Adams	.88
Harry Greenlaw	1.50
Harvey Hayden	15.52
Mrs. Carrie Berry	5.98
Reginald Rowell	74.88
Ralph Corson	38.58
Jasper Rowell	7.04
Mrs. M. Volino	3.30
Willard Sidell	45.00
E. C. Tuscan	3.20
Linwood Lacasce	7.19
Bert Paul	6.00
Bernard Shepardson	7.21
Archie Adams	8.82
Harry Meader Est.	16.50

Emma French	3.20	
Hattie Curtis	22.04	
William Kiger	2.64	
Total		$ 1,984.69
Overdrawn		$ 171.69

THIRD CLASS MAINTENANCE

Appropriation		$ 735.00
Ernest Carl	$ 8.80	
Isaac F. Davis	77.00	
Frank Livingston	47.52	
George Lincoln	8.80	
Mariner Moody	3.52	
Joseph Matson	1.76	
Ross Berry	125.10	
Ira Adams	104.77	
Cleon Whipple	28.08	
Merton Taylor	9.24	
Leon French	6.16	
Barney Worster	33.88	
Herbert Boardman	12.00	
Merle Kiger	14.04	
Skowhegan Road Equipment Co.	120.00	
Roy French	15.84	
Ernest Worster	21.12	
Ralph Corson	25.12	
Earl Martin	14.52	
Donald Matson	3.52	
E. C. Tuscan	20.40	
Everett Meader	3.52	
		$ 706.47
Unexpended		$ 28.53

SNOW ROADS

Appropriation	$ 1,500.00
L. E. Tewksbury	1.00
Received from State	1,543.75
Due from Town of Cornville	42.00
Due from Town of Bingham	47.25
Due from Maine Central Railroad	16.00
	$ 3,150.00

Ernest Kiger	$ 2.40
Isaac F. Davis (use of truck)	6.00
Sterley Hooper	19.60
Ross Berry	72.07
Leon French	72.69
Harvey Hayden	211.60
Oscar Adams	278.58
Ernest Carl	10.14
Ira Adams	74.96
Archie Adams	17.28
Clarence Tolman	35.28
George Stevens	3.20
Mariner Moody	3.20
Shephard Hunnewell	23.24
David McCarty	19.88
Lewis Berube	11.60
Isaac F. Davis	502.62
Millard Flanders	2.40
Merle Kiger	2.40
William Kiger	3.40
Albert Brown	5.40
Orrison McClintick	4.80
Abbey's Garage	237.79
Cross' Store	51.62
Frank Livingston	230.46
Solon Lumber Co.	1.92
Bernard Shepardson	361.21
Socony Vacuum Co.	43.21
Thompson-Smith Co.	162.78
M. H. Andrews	44.09
Ford & Smiley	57.97
D. F. McFarland	59.25
Merton Taylor	10.56
Miller & Jones	1.95

Harry Perkins	5.72	
Jim Conley	5.28	
Eastern Tractor & Equipment Co.	217.05	
W. H. Hinman, Inc.	61.00	
Merrill Waugh	3.52	
Stanley Waugh	5.95	
George Nottage	16.00	
Roland McCarty	1.32	
A. Z. Rowell	3.00	
Chester Grant	14.80	
Arlie McClintick	6.52	
Lionel Lombard	23.80	
Ralph Corson	37.32	
W. H. Shurtleff Co.	37.00	
Petroleum Products Co.	51.80	
Roy French	11.04	
Donald Matson	7.04	
Ernest Worster	10.54	
Nelson Cram	26.80	
Carl Wyman	9.20	
Elmer French	10.00	
Donald Worster	1.50	
J. L. Foss	123.87	
Fred Adams	31.50	
Earl Martin	2.00	
Ray Rice	21.26	
Leo W. Hill	13.75	
Earl Meader	4.00	
Donald Adams	12.95	
United States Treasury (Victory tax)	22.63	
Total		$ 3,437.71
Overdrawn		$ 287.71

SPECIAL APPROPRIATION FOR BUYING SNOWPLOW

Appropriation		$ 275.00
Ford & Smiley	$ 275.00	
Total		$ 275.00

Respectfully submitted,

ISAAC F. DAVIS,

Road Commissioner

We have examined the books of the Road Commissioner and find them correct.

WILLEY R. TUSCAN

MALCOLM M. HALL

IVAN L. BROWN

Selectmen of Solon

Treasurer's Report

CHARLES S. ROWELL, Treasurer, in Account with the Town of Solon for the Year Ending February 15, 1943.

Cash on hand Feb. 16, 1942	$11,984.75	
Cash received on temporary loans	3,946.68	
		$15,931.43
Received from State Treasurer:		
Snow Removal, Highways	$ 1,430.05	
Snow Removal, Main Lines	113.70	
Special Resolve	748.03	
Bank Tax	16.08	
Dog licenses refunded	102.02	
State School Fund	1,402.16	
State of Maine R. R. Tax	7.20	
Bounty on Bear	10.00	
Health and Welfare	1,236.15	
Education, Domestic Science	310.86	
Manual Training	348.02	
E. C. Andrews, Collector:		
Excise Tax, 1942	686.10	
Common Taxes, 1941	1,064.92	
Common Taxes, 1942	30,954.27	
Miscellaneous:		
Raymond Dean, education	31.91	
L. L. Lombard, rebate bus insurance	5.14	
Interest, interest on bonds	90.00	
Interest, Skowhegan Savings Bank	7.00	
Town of Embden, tuition	324.00	
Town of Atkinson, tuition	45.25	
Tax Liens	194.32	
Fees on above	7.95	
Cemetery Trust Funds, Depositors Trust Co.	37.60	
Cemetery Trust Funds, Skowhegan Savings Bank	38.05	
Town of Madison, Annie Lombard	117.77	
M. C. Jewett, guardian of Harold Lawrence	365.00	
L. E. Tewksbury, snow roads	1.00	
Frank J. Smith, excise tax, Wilford J. Merrill	2.00	

Town of Rumford, Marshall Eames	45.20	
Depositors Trust Co., check refunded	3.00	
Fred C. Ward, highways	1.00	
Lionel Foster, refund (Air Raid Warden)	6.00	
Town of Cornville, highways and bridges	12.00	
Clayton E. Eames, Trustee of Fred J. Merrill	396.81	
Solon Lumber Co., Perley Brown	33.50	
Lionel L. Lombard, rebate insurance on pumper	5.75	
Everett Meader, use of Horne pasture	2.50	
Bernard Shepardson, fire department	6.00	
Claude H. Ayer, Maple Grove School House	100.00	
E. C. Andrews, 1942 tax abatement	48.38	
		$56,288.12
Paid on treasurer's warrants	$45,322.80	
Cash on hand to balance	10,965.32	
		$56,288.12

Respectfully,

CHAS. S. ROWELL,

Treasurer

The revenue for the Town of Solon School Fund comes from two bonds: 1M New York Water Service Corp. 5 due November 1, 1951, No. M12713; 1M Maine Central Railroad Company 4, due December, 1945, No. 6717, and the interest from a deposit in Skowhegan Savings Bank; the balance from the sale of the First National Bank Stock that the town once held.

CHAS. S. ROWELL,

Treasurer

COOLIDGE LIBRARY TREASURER'S REPORT

From February 15, 1942 to February 15, 1943

Received From:

Cash on hand Feb. 15, 1942	$ 621.05	
Interest on Coolidge Fund	400.00	
Interest on savings account to Dec. 1, 1941	2.88	
Gift from Woman's Club for books for library	2.63	
Lionel Lombard for book	1.00	
Charlotte Russell, for books	4.26	
Librarian, for cards and fines	22.40	
		$ 1,054.22

Paid:

Martha Y. Hodgdon, librarian	$ 72.50
Nellie W. Baker, librarian	1.00
Ruby C. Cross, librarian	56.50
Stanwood Piper, janitor	8.70
Ross Berry, mowing lawn	5.60
Carrol Rickards, mowing lawn	1.00
Norris Padham, shoveling snow	1.75
Central Maine Power Co.	18.88
S. J. Whitney, fuel oil	96.70
Follett Book Company, for books	26.46
The Eastern News Co., for books	24.22
The Double-Day One Dollar Book Club, for books	5.57
Basic Books, Inc., for books	.75
Arco Publishing Co., for books	.25
Readers Digest	3.00
Ladies Home Journal	3.00
Children's Play Mate Magazine	1.50
Child Life Magazine	5.00
National Geographic Magazine	3.50
Good Housekeeping Magazine	4.50
Lionel Lombard, magazine and postage	1.12
New York Herald Tribune Book Magazine	.50
P. O. box rent	1.80
Martha Y. Hodgdon, electric light	.17

Cross Bros., dust mop	.98	
H. L. Wyman Estate, supplies	.85	
Annie L. Boynton, postage	.25	
Lottie F. Heald, postage and receipt book	.93	
Bank service charge	2.01	
Cash to balance	705.23	
		$ 1,054.22

Pay Shelf

Cash on hand, Feb. 15, 1942	$ .24	
Received from librarian	11.71	
		$ 11.95
Paid:		
Eastern News Co., for books	$ 8.92	
Follett Book Co., for books	2.63	
Cash to balance	.40	
		$ 11.95

55 William Street, Portland, Me.
February 3, 1943.

I hereby submit my second report as librarian of Coolidge Library.

From January 1, 1942 to August 22, 1942, inclusive, 2,206 books were loaned. We are grateful to Mr. Prince of Madison for a gift of 106 non-fiction books; Mrs. Irene Wilson, 19 fiction books, and Mrs. Maizie Doris, 14 children's books.

Respectfully submitted,

MARTHA Y. HODGDON

Continuing the report, there were loaned from August 22 to the end of the year, 1,092 books and 224 magazines. One new magazine has been added to the children's reading table.

"The Pathfinder" and World Atlas have been placed in the library by the Woman's Club.

Discontinued books have been distributed in sections of the town where access to the library is difficult.

Respectfully submitted,

RUBY C. CROSS, Librarian

Town Clerk's Report

BIRTHS, DEATHS AND MARRIAGES RECORDED IN 1942

Number of marriages recorded	9
Number of births recorded	22
Numbers of deaths recorded	14

MARRIAGES

January 3—Clyde A. Libby to Miss Phyllis G. Padham.
March 21—John Ransom Cook to Miss Helen Hope Cummings.
April 18—Raymond Stanwood Adams to Miss Virginia Boyington.
May 19—Ulrich Joseph Franzen to Miss Joan Elizabeth Cummings.
June 14—Norman Earl Waugh to Miss Florence C. Creamer.
October 9—Clyde Ransom Hersom to Mrs. Julia Etta Thompson.
November 18—Bert W. Paul to Mrs. Alice W. Moore.
December 19—Ralph Dalton Corson, Jr. to Miss Janet Lorean Gilman.
December 25—Harland Ervin Tewksbury to Miss Annie Louise Voter.

BIRTHS

Births Occuring in 1941 but Reported in 1942 by the Assessors

April 9—To Mr. and Mrs. Clarence Tolman, a son, James Harrison.
May 17—To Mr. and Mrs. Asher T. Armstrong, a son, Paul Thomas.
September 15—To Mr. and Mrs. Harvey C. Hayden, a son, Harvey Corson.
October 7—To Mr. and Mrs. Harold Bosworth, a daughter, Ruth Ann.
October 28—To Mr. and Mrs. Jarvis J. Bubar, a daughter, Barbara Louise.

Births of 1942

January 31—To Mr. and Mrs. Leslie Flanders, a son, Lawrence Leslie.

January 9—To Mr. and Mrs. Tyler R. Gordon, a son, Sharon Lee.

February 3—To Mr. and Mrs. Roy E. Spaulding, a son, Bert William.

March 1—To Mr. and Mrs. Berton E. Seeley, a daughter, Mary Agnes.

May 29—To Mr. and Mrs. Clinton C. Heath, a son, Conrad Curtis.

May 2—To Mr. and Mrs. Truman Berry, a son, Merle Truman.

May 31—To Mr. and Mrs. Wilford J. Merrill, a daughter, Margaret Ann.

June 6—To Mr. and Mrs. David McCarty, a daughter, Beverly Ann.

July 10—To Mr. and Mrs. Perley Brown, a son, Ralph Perley.

August 14—To Mr. and Mrs. Henry C. W. Nottage, a son, George William.

July 21—To Mr. and Mrs. Frank Giroux, a daughter, Mary Marilyn.

August 18—To Mr. and Mrs. Everett Towle, a daughter, Juliette Bernice.

September 19—To Mr. and Mrs. Earl Knowlton, a daughter, Ella A.

September 13—To Mr. and Mrs. Valton V. Morse, a daughter, Roberta Jean.

September 13—To Mr. and Mrs. Bernard Carter, a daughter, Merna Irene.

October 22—To Mr. and Mrs. Wayne McCollor, a son, Richard Earl.

November 24—To Mr. and Mrs. Clarence W. Tolman, a son, William Carl.

DEATHS

February 28—Joseph Clark Pierce, aged 71 years, 7 months, 5 days.

March 17—Barbara Jean Williams, aged 23 years, 1 month, 4 days.

April 3—Mark Edwin Padham, aged 66 years, 7 months, 3 days.

April 4—John A. Tuscan, aged 81 years, 3 months, 8 days.

May 10—Merle Truman Berry, aged 8 days.

April 14—Ardelle E. Jones, aged 81 years, 6 months, 25 days.
August 9—Clyde E. Savage, aged 56 years, 11 months, 14 days.
August 8—John Hayden, aged 80 years, 2 months, 22 days.
August 20—Arthur Wilson Andrews, aged 40 years, 11 months.
October 26—Lamont Meader, aged 63 years, 4 months, 4 days.
November 6—Mildred E. Manson, aged 72 years, 1 month, 27 days.
November 22—Dorothy W. Padham, aged 34 years, 5 months, 20 days.
November 20—Charles G. French, aged 81 years, 10 months, 27 days.
December 28—Lucy Sulloway, aged 68 years, 3 months, 16 days.

Respectfully,

CHAS. S. ROWELL,

Town Clerk

COOLIDGE LIBRARY TRUST FUND

Cash received from interest on bonds	$ 400.00	$ 400.00
Cash paid to Lottie Heald, treasurer	$ 400.00	$ 400.00

The Coolidge Fund bonds are in the following investments:

3M New York Water Service Corporation 5s, due November 1, 1951, M-4230-9672.
2M West Virginia Water Service Co. 4s, due April 1, 1961, No. 1928-29.
2M Springfield City Water Co. 4s, due April 1, 1956, No. M902-3.
1M Portland Terminal Co. 4s, due July 1, 1961, No. 2840.
1M Portland Terminal Co. 5s, due July 1, 1961, No. 6778.

Respectfully,

CHAS. S. ROWELL, Treasurer

CARROL C. JONES SCHOLARSHIP FUND

Cash on hand, Feb. 16, 1942	$ .03	
Cash Received:		
E. C. Tuscan, for land	30.00	
Interest on bond bought	68.89	
Depositors Trust Co., for bonds	4,120.05	
Skowhegan Savings Bank	3,695.00	
Kennebec Savings Bank	449.94	
Kennebec Savings Bank, interest	4.49	
Skowhegan Savings Bank	247.44	
Interest from bonds:		
Bangor & Aroostook	80.00	
Toledo & Ohio Central Railway	37.50	
Portland Terminal Co.	250.00	
New York Water Service Co.	400.00	
Me. Central Railroad Co.	240.00	
Chicago, Burlington & Quincy Railroad	80.00	
Nashville, Chattanooga & St. Louis Ry.	20.00	
Skowhegan Savings Bank	17.80	
		$ 9,741.14

Cash Paid Out:		
Placed in Skowhegan Savings Bank	$ 30.00	
Smith, White & Stanley Co., Inc.	7,815.05	
E. C. Andrews, 1942 taxes	13.50	
Registering deed	.75	
Smith, White & Stanley Co., Inc.	449.94	
Smith, White & Stanley Co., Inc.	4.49	
Smith, White & Stanley Co., Inc.	247.44	
Chas. S. Rowell, travel expense	1.05	
Skowhegan Savings Bank	36.63	
Emily Tuscan	311.53	
Maine School of Commerce, Rubie Greenlaw	199.80	
Rubie Greenlaw	111.73	
Skowhegan Commercial School, Geraldine McCarty	162.32	
Geraldine McCarty	149.21	
Maine School of Commerce, Harold Tewksbury	91.64	

Harold Tewksbury	12.21	
Skowhegan Commercial School, Nona Clark	49.45	
Nona Clark	54.40	
		$97,411.14

Have received from Perley A. Loomis, account sale of the Jones house, $150.96 and have placed the same in the Skowhegan Savings Bank.

The Scholarship Fund is invested in the following bonds:

6M Maine Central Railroad 4s, due December 1, 1945, No. 7255-6715 - 7199-6591-2 - 1266.

2M Chicago, Burlington & Quincy Railroad 4s, due July 1, No. M30229-30.

1M Toledo & Ohio Central Railway Co. 3¾, due June 1, No. M4294.

5M Portland Terminal Co. 4s, due July 1, 1961, No. 1535-39.

1M Portland Terminal Co. 5s, due July 1, 1961, No. 5321.

8M New York Water Service Corp. 5s, due November 1, 1951, No. 54-5-M9647M51-12466.

2M Bangor & Aroostook Railroad Co. 4s, due July 1, 1951, No. 4163-3817.

1M Nashville, Chattanooga & St. Louis Railway 4s, due February 1, 1978, No. 4804.

Respectfully,

CHAS. S. ROWELL, Treas.

CEMETERY TRUST FUND

There is a balance of $58.20 on hand and will be paid to the two associations in the near future.

The following is a list of funds as held by the Town of Solon, in the Depositors Trust Company.

Est. of Elizabeth Hunnewell	$ 150.00	
Willard Chase	100.00	
Mattie S. Holway	100.00	
Louise Harriman	100.00	
Andrew Hunnewell	100.00	
James Bosworth	100.00	
Bosworth & Craig	200.00	
Webb & Chaney	100.00	
David & Perry Longley	100.00	
Susan O. McQuilkin	90.00	
Abial Thompson	213.38	
In Skowhegan Savings Bank		
Malon Patterson	200.00	
Herbert Hilton	1,403.57	
Fred Clark	100.00	
Nelson Curtis	100.00	
John A. Tuscan	200.00	
Moses French	100.00	
		$ 3,456.95

Report of Superintendent of Schools

To the Superintending School Committee of Solon:

I submit the following report of the schools of Solon.

Statistical Summary of Enrollment

School and teacher	Gr. 8	7	6	5	4	3	2	1	sp	T
Solon Village										
7-8 Mary Lincoln	14	11								
5-6 Mary Morse			13	20						
3-4 Chestina Getchell					11	11				
1-2 Laura Meader							7	6	5	98
Washington, Farmington State Normal	2		2	2	2		1			9
Total	16	11	15	22	13	11	8	6	5	107

	Grade 9	10	11	12	Tot
Solon High School:					
J. Wallace Pillsbury	16	11	14	7	48
Charlotte Russell					
Dorothy Holt					
Grant total					155

This has been a year when increased demands have been made on the schools almost daily. Although no new subjects have been added to the elementary school curriculum, increased emphasis has been placed upon such subjects as arithmetic, elementary science, health and physical fitness, while modifications have been necessary in the teaching of geography to convey a global relationship and in history and civics to give a better understanding of democracy. In addition to the above, the schools have carried out rationing registration programs, scrap and salvage drives, and participated in the purchase of war stamps and bonds.

In the high school curriculum modifications have been more extensive and far reaching. All mathematics is keyed to war

needs; shopwork and science have been made to include pre-induction courses in shopwork, automotive mechanics, machines, radio, electricity and aviation; social studies have been modified to include rationing, price ceiling, the progress of the war, the United Nations, and a thorough apppreciation of democracy; in athletics less emphasis is placed on inter-school competition and more on a physical fitness program; while other extra-curricula activities are quite completely taken over by the High School Victory Corps.

Teachers' salaries in Solon are still extremely low when compared to wages in other lines of work. It is hoped that the citizens are cognizant of this fact and will make every effort possible to recompense their teachers more adequately.

The interior of the Village School building is sadly in need of redecorating. This need not be an excessively expensive job, especially if portions of the building are done each year and the work is spread over a period of three or four years. The room formerly used for home economics was very satisfactorily redecorated by high school pupils, thus highly skilled labor is not necessary for the work. In view of the fact that a member of the State Department of Education has visited the school during the past year and commented upon its interior appearance, I would urge that, at least, the upper and lower corridors be refinished during the coming year. Considerable criticism has been received concerning toilet and sanitary facilities in the building, and it woold seem that modern plumbing should be installed as soon as materials and labor can be secured for the work.

I should like to extend my appreciation to all those who have shown a continued interest in the welfare of the public schools of Solon.

Respectfully submitted,

J. ARTHUR GREEN, Superintendent

School Report

FINANCIAL STATEMENT
SOLON SCHOOL DEPARTMENT

Credits

Appropriation	$ 9,000.00	
Town of Atkinson	45.25	
Town of Embden	324.00	
Lionel Lombard	5.14	
Treasurer of State, Manual Training	348.02	
Treasurer of State, Home Economics	310.86	
Interest on Bonds and Savings	97.00	
State School Fund	1,402.16	
Raymond Deane, refund	31.91	
		$11,564.34

Debits

Teachers' Salaries, High School:		
J. Wallace Pillsbury	$ 927.15	
Donald Sprague	444.60	
Charlotte Russell	590.84	
Dorothy Holt	575.59	
Raymond Deane	327.75	
Pauline Hanson	356.25	
Virginia Tozier	325.00	
Treasurer of State	146.30	
		$ 3,693.48

Teachers' Salaries, Elementary:	
Mary Lincoln	$ 456.80
Mary Morse	281.80
Ruth Cross	160.00
Chestina Getchell	659.90
Laura Meader	496.80
Farmington State Normal	420.00
Rose Mende	291.54

Albert Hill	350.00	
Charlotte Russell	266.00	
Annie Voter	252.00	
Mrs. Valton Morse	192.50	
Treasurer of State	81.45	
		$ 3,908.79

Janitor Service and Cleaning:

Mariner Moody	$ 15.00	
Cross Hardware	75.53	
Merton Taylor	156.00	
Fox & Ginn	4.86	
Hazel Crommett	6.24	
Janet Stevens	6.50	
J. Wallace Pillsbury	7.35	
Mrs. Truman Berry	3.00	
Donald Adams	170.00	
Donald Sprague	3.87	
E. L. Clough	.90	
Central Me. Power Co.	180.59	
C. H. Sheperd	10.33	
Masury-Young	23.51	
John Waugh	2.25	
Edward E. Babb Co.	49.32	
Perkins Machine Shop	1.06	
Solon High School Student Council	2.65	
Carrabassett Light & Power	9.80	
Miller & Jones	14.00	
White, Washburn Co.	24.00	
David McCarthy	5.00	
E. L. Wyman Estate	.92	
Cross H'dware, Skowhegan	1.45	
		$ 774.13

Conveyance:

Merton Taylor	$ 324.50
Lionel Lombard	42.59
Donald Adams	142.00
Mrs. Maurice McQuilken	92.50
Town of Athens	216.00

Anson Garage	1.00	
H. L. Wyman Estate	63.67	
Jarvis Bubar	54.05	
Abbey's Garage	128.85	
B. A. Shepardson	218.21	
Ross Berry	31.20	
Tilden Davis	48.26	
Hattie Curtis	22.68	
Cross' Store	85.83	
Miller & Jones	3.75	
		$ 1,475.09

Fuel:

Russell Taylor	$ 5.00	
Solon Lumber Co.	3.00	
David McCarty	14.00	
Harry W. Gardiner	25.00	
Bernard Taylor	5.00	
Carl Wyman	2.00	
Tilden Davis	233.04	
Ross Berry	14.62	
Elmer Davis	15.00	
C. M. Holt Co.	1,127.45	
		$ 1,444.11

Textbooks and Supplies, Elementary:

Woodruff Printing Co.	8.50
Vinton School Form Co.	$ 6.10
Me. Public Health Ass'n	.40
The Macmillan Co.	37.24
Arthur E. Tarbell	1.91
John C. Winston Co.	24.13
Noble & Noble	1.65
Bureau of Publications	8.75
Southern Cal. School Book Depository	3.70
Ginn & Co.	67.40
American Education Press	1.75
Miller & Jones	.25
Silver, Burdett Co.	13.56

Civic Education Service	2.40	
World Book Co.	29.15	
J. L. Hammett Co.	34.16	
The Papercrafters, Inc.	25.49	
Petty Cash	12.00	
The McCormick-Mathers	4.32	
Beckley Cardy Co.	14.95	
Webster Publishing Co.	7.92	
Iroquis Publishing Co.	2.52	
Scott, Foresman Co.	3.03	
D. C. Heath Co.	5.04	
Gledhill Bros.	16.12	
Edward Babb Co.	17.79	
		$ 350.23

Textbooks and Supplies, High School:

National Aeronautical Association	$ 2.34	
Vinton School Form	13.20	
World Citizens Ass'n	1.25	
Oxford University Press	1.92	
Foreign Policy Ass'n	3.85	
Herman Goldberger Agcy	25.65	
Smith's Music Store	3.00	
Wilcox & Follett	.50	
Geographical Pub. Co.	4.00	
Goff M. French	1.27	
Holt & Bugbee	3.75	
Emil Asher Co.	1.08	
Lorenz Publishing Co.	1.68	
G. E. Wilson	7.36	
Woodruff Printing Co.	11.37	
Solon Lumber Co.	11.48	
Laidlaw Bros.	2.27	
American Book Co.	5.20	
Campbell's Book Store	2.25	
Albert Hill	2.50	
A. H. Rice	12.90	
Gregg Publishing Co.	4.25	
H. W. Wilson	6.00	
New World Telegram	.85	
Petty Cash	18.00	

Scott, Foresman & Co.	9.14		
Ginn & Co.	59.51		
The Macmillan Co.	16.94		
Webster Publishing Co.	1.29		
Edward E. Babb	25.34		
W. W. Berry	7.69		
The Papercrafters Inc.	17.04		
World Book Co.	3.65		
Cross' Store	46.35		
Miller & Jones	12.71		
Silver Burdett Co.	9.01		
J. L. Hammett Co.	3.55		
		$ 360.14	
Overdraft, 1942		80.71	
			$12,086.68
Overexpended, 1943			$ 522.34

REPAIRS ACCOUNT

Credit

Appropriation		$ 400.00

Debit

Paul Kavanagh	$ 102.00	
E. L. Clough	195.50	
Solon Lumber Co.	39.11	
T. F. Davis	4.97	
Merrill Waugh	9.00	
Roger French	28.20	
Carrabassett Light & Power	15.00	
D. F. McFarland	17.00	
		$ 410.78
Overdraft, 1943		$ 10.78

Report of Audit

STATE OF MAINE

STATE DEPARTMENT OF AUDIT

Augusta

November 3, 1942.

To the Inhabitants of the Town of Solon:

In accordance with the request of your municipal officers, this department, represented by R. M. Parsons, has completed an examination of the accounts of your town officials for the municipal year ended February 16, 1942.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of that date; subject however to a probable shrinkage in the final settlement of unpaid 1935 taxes and accounts receivable.

The data obtained by us is summarized in the following:

Comments

Exhibit A	Comparative Balance Sheet.
B	Cash Receipts and Disbursements.
C	1941 Valuation and Commitment.
D	Statement of Departmental Operations.
E	Treasurer's Account—Coolidge Library.
F	Carroll C. Jones Scholarship Fund.
Schedule 1	Reconciliation of Treasurer's Cash Balance.
2	Uncollected Taxes.
3	Tax Liens.
4	Accounts Receivable.
5	Trust Funds.
6	Accounts Payable.
7	Notes Payable.
8	Analysis of Change from Net Deficit to Surplus.
9	Excise Tax Collections.

Respectfully submitted,

STATE DEPARTMENT OF AUDIT

HAROLD E. CRAWFORD,

Municipal Auditor

HEC-c

COMMENTS

CASH:

All cash recorded as received was properly deposited as summarized on Exhibit B.

Expenditures were made by check from properly authorized warrants as summarized on Exhibits B and D.

The cash balance was reconciled as of February 16, 1942, as shown on Schedule 1.

TAXES:

The 1941 tax commitment was added and, after an adjustment of $30.09 was made, agreed with the Assessors' records. The total commitment was accounted for by cash paid the Treasurer, authorized abatements, adjustments due to errors in the commitment book, or was still unpaid as shown by Schedule 2.

Prior years' uncollected taxes were checked for payments, and the balances unpaid according to the records are also shown by Schedule 2.

With the exception of one receipt in the amount of $1.19 which was overlooked by the Collector, the excise tax receipts were added and found to have been properly deposited with the Treasurer as shown by Schedule 9.

TAX LIENS:

The tax liens were checked in detail, and those still unpaid according to the records are shown by Schedule 3.

TRUST FUNDS:

The operating accounts were checked and are summarized on Exhibits E and F. The trust fund investments were examined and are summarized on Schedule 5. It appeared that all income had been properly accounted for.

GENERAL:

A test-check was made of paid bills and payrolls and as far as our examination went, all appeared to be proper charges and correctly recorded.

It is our suggestion that some action be taken in regard to the collection of unpaid taxes for 1935 and, if found uncollectible, abatements might be in order.

With the exception of cash and trust funds, no external verification was made of your asset or liability accounts.

EXHIBIT A

TOWN OF SOLON
COMPARATIVE BALANCE SHEET

ASSETS

Subsidiary Schedules:		Feb. 15, 1941		Feb. 16, 1942
1 Cash		$ 8,277.50		$11,984.75
Tax Accounts:				
2 Uncollected Taxes	$ 2,875.05		$ 2,765.62	
3 Tax Liens	193.58		248.30	
		3,068.63		3,013.92
4 Accounts Receivable		1,572.97		2,252.40
Melphino Horne Estate		300.00		300.00
5 Trust Fund Investments		37,995.43		41,546.83
Total Assets		$51,214.53		$59,097.90

LIABILITIES

6 Accounts Payable		$ 9.00		$ 6.00
7 Notes Payable		14,500.00		14,500.00
Deferred Credit:				
Old Age Assistance		338.50		
5 Trust Fund Reserve		37,995.43		41,546.83
Total Liabilities		52,842.93		56,052.83
Balances forword (Exhibit D)		180.33	(net)	521.31
8 Net Deficit and Surplus		1,448.07		2,523.76
Combined Liabilities, Balances Forward and Surplus		$51,214.53		$59,097.90

EXHIBIT D

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended February 16, 1942

	Balance from 1940-41 year	Appr.	Departmental Receipts	Other Credits	Total Available	Cash Disburs.	Other Charges	Lapsed O'erdft.	Balances to 1942-43 Year Bals. Unexp.	Appr. Accts.	Other Accts.
General Government:											
Town Charges .... $		3,882.83	156.48		4,039.31	3,308.50	577.75		153.06		
Protection of Persons and Property:											
Fire Department ..		150.00			150.00	167.53		17.53			
Street Lights		420.00			420.00	422.04		2.04			
Highways and Bridges:											
Highways and Bridges		1,800.00	70.00		1,870.00	2,160.08		290.08			
Snow Removal ..		2,000.00	2,189.20		4,189.20	2,954.13					
Hardscrabble Bridge		150.00			150.00	150.00					
Maintenance 3rd Class Roads	219.68	1,096.00	120.00		1,435.68	724.07				711.61	
State Aid Road Construction		533.00	1,044.68		1,577.68	1,577.68					
Special Resolve Road			606.00		606.00	748.07		142.07			

3rd Class Road Construction			2,689.97	2,689.97	2,689.97				
Cutting Bushes ..		200.00		200.00	197.48		2.52		
Maintenance, Unimproved Roads			871.91	871.91	803.92		67.99		
Special Resolve Road			150.00	150.00	748.03				598.03
Road Signs		17.00		17.00	13.00		4.00		
Highway Patrol ..		600.00		600.00	608.70	8.70			
Charities and Corrections:									
Poor Relief		3,500.00	462.02	3,962.02	3,851.03		110.99		
Poor of Other Towns	9.95			9.95	33.25				43.20
State Poor	58.84		399.35	340.51	732.87				392.36
Education:									
Common and Secondary Schools	8.76	8,600.00	2,605.61	11,196.85	11,277.56			80.71	
School Repairs	391.25	675.00		283.75	393.34			109.59	
Physician		50.00		50.00	50.00				
Unclassified:									
Old Age Assit.	338.50			338.50	338.50				
Memorial Day		10.00		10.00			10.00		
Special Assessments:									
State Tax		5,011.63		5,011.63	5,011.63				
County Tax		1,105.54		1,105.54	1,105.54				

Overlay		1,154.68		30.09	1,184.77				1,184.77		
Dog Taxes			101.20		101.20	101.20					
	$ 89.38	$30,966.68	$11,466.42	$ 30.09	42,541.57	$40,168.12	$ 577.75	$ 460.42	2,768.40	$ 521.31	1,033.59
		(Exhibit C)	(Exhibit B)			(Exhibit B)		(Sch. 8)	(Sch. 8)	(Exh. A)	(Sch. 4)

Warrant for Annual Town Meeting

To Emil C. Andrews, a constable of the Town of Solon, in the County of Somerset, and State of Maine,

GREETING:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Solon qualified by law to vote in town affairs, to meet at the Town Hall in Solon Village in said Town of Solon, on Monday the first day of March, A. D. 1943, at eight o'clock in the forenoon, then and there in accordance with R. S. 1930, Chapter 5, Section 11, and Sections 38-52 inclusive, to elect all town officers and to transact all other town business as herein enumerated in the articles of this warrant.

For the election of officers the polls will open immediately after the election of a moderator and remain open until twelve o'clock noon. The transaction of other town business, as herein enumerated, will begin at one o'clock in the afternoon. All time specified is Eastern War Time.

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To elect a tax collector for the ensuing year.

Art. 3. To see what sum, if any, the town will vote to raise for:

1—Highways and Bridges.

Amount raised in 1942, $1,800.00. Recommendation for 1943, $2,000.00.

2—Snow Roads for 1943-44.

Amount raised in 1942, $1,500.00. Recommendation for 1943, $2,000.00.

3—Town Charges.

Amount raised in 1942, $9,500.00. Recommendation for 1943, $3,500.00.

4—Support of Poor.

Amount raised in 1942, $3,000.00. Recommendation for 1943, $3,000.00.

5—Electric Lights.

Amount raised in 1942, $420.00. Recommendation for 1943, $420.00.

6—Fire Department.

Amount raised in 1942, $150.00. Recommendation for 1943, $250.00.

7—Memorial Day.

Amount raised in 1942, $10.00. Recommendation for 1943, $10.00.

Art. 4. To see what sum of money the town will vote to raise for elementary and secondary schools, including teachers' wages, fuel, janitor service, conveyance, tuition and board of pupils, textbooks, reference books and school supplies for desk and laboratory use.

Amount raised in 1942, $9,000.00. Recommendation for 1943, $10,650.00.

Art. 5. To see what sum of money, if any, the town will vote to raise for repairs of schoolhouses.

Amount raised in 1942, $400.00. Recommendation for 1943, $400.00.

Art. 6. To see what sum of money, if any, the town will vote to raise for the exchange or purchase of a school bus and pass all necessary votes respecting the same.

No recommendation. $1000

Art. 7. To see if the town will appropriate and raise the sum of $87.00 for public health nursing in Solon, said sum to be expended by the State Bureau of Health, for local service.

Amount raised in 1942, nothing. Recommendation for 1943, nothing. pass

Art. 8. To see what sum the town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for care of ways, highways, and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937, or re-appropriate the $533.00 raised in 1942.

No recommendation.

Art. 9. To see what sum of money the town will vote to raise for the maintenance of State Highways during the ensuing year within the limits of the town.

Amount raised in 1942, $600.00. Recommendation for 1943, $600.00. 600

Art. 10. To see if the town will appropriate and raise the sum of $785.00 for the maintenance of improved sections of third class road or to be used in connection with the Third Class apportionment made by the State for the improvement of Third Class Road under the provisions of Section 4, Chapter 260, Public Laws of 1929.

Amount raised in 1942, $735.00. Recommendation for 1943, $785.00. 785

Art. 11. To see what sum, if any, the town would recommend to take from the Joint State Aid account for the purpose of applying bituminous surface treatment to the State Aid roads, in excess of the requirements of Section 2, Chapter 132, P. L. 1935.

Amount taken in 1942, nothing. Recommendation for 1943, $250.00. from State aid appro.

Art. 12. To see what sum, if any, the town would recommend to take from the third class apportionment for the purpose of applying bituminous surface treatment to third class roads in excess of the requirements of Section 1, Chapter 207, P. L. 1939.

Amount raised in 1942, nothing. Recommendation for 1943, $250.00. Take 250 from 3rd class

Art. 13. To see if the town will vote to raise the sum of $200.00 to cut the bushes on the main highways and Third Class roads.

Recommendation "Yes". yes

Art. 14. To see if the town will vote to appropriate the sum of $200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of White Pine Blister Rust in accordance with Revised Statutes, Chapter 11, Secs. 62-63-64.

pass

Art. 15. To see what sum of money, if any, the town will vote to raise for the upkeep of the Pierce Cemetery and pass all votes necessary respecting the same.

Recommendation, nothing.

Art. 16. To see what sum of money, if any, the town will raise to be used in paying Solon's proportional part of office help in our district for Air Raid Warden's central office.

Amount raised in 1942, $300.00. Recommendation for 1943, $300.00.

300

Art. 17. To see what sum of money, if any, the town will vote to raise for purchase of fire hose.

Recommendation, $250.00. $250

Art. 18. To see what sum of money, if any, the town will vote to raise for repair of old fire pumper.

Recommendation, $200.00. $200

Art. 19. To see what action the town will take in regard to fixing the compensation of men, teams and trucks working on the highway for the ensuing year.

Recommendation to accept state scale of wages. Recommendation 65c an hour for road commissioner.

Art. 20. To see what action the town will take in regard to purchasing the Wyman block and pass all necessary votes respecting the same.

Art. 21. To see what sum of money, if any, the town will vote to raise for the purchase of the Wyman block, and pass all necessary votes respecting the same.

Art. 22. To see if the town will vote to authorize the Selectmen to procure a loan or loans in anticipation of taxes for the purposes of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during the said current municipal year by taxes.

Art. 23. To transact any other business which may legally come before said meeting.

The Selectmen will be in session on March 1st, 1943 from eight o'clock in the forenoon until the meeting is over, at the Town Hall, for the purpose of revising and correcting the list of voters.

Given under our hands and seals, at Solon, Maine, this twentieth day of February, A. D. 1943.

WILLEY R. TUSCAN

MALCOLM M. HALL

IVAN L. BROWN

Selectmen of Solon

PRESERVE THIS REPORT

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

1/11/2010
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